Docket No.: ION2.013APC Customer No. 20,995

STATEMENT UNDER 37 CFR § 3.73(b) and CHANGE OF CORRESPONDENCE ADDRESS

Applicant : The Yokohama Rubber Co., Ltd.

COMFORT

App. No. : 10/522,023

Filed: January 21, 2005

For : APPARATUS AND METHOD OF EVALUATING DEGREE OF WORK

Examiner : John Pani

Group Art Unit : 3709

Commissioner for Patents

P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This document is being filed with a copy of a "Revocation and General Power of Attorney" signed by the Assignee and sets forth the chain of title of the above-identified application.

Please recognize or change the correspondence address for the above-identified application to Customer No. 20,995.

The Yokohama Rubber Co., Ltd., a Corporation, is the Assignce of the entire right, title, and interest of the above-referenced application by virtue of:

The Assignment from the inventor(s) to the Assignee recorded in the United States Patent and Trademark Office on January 21, 2005, at Reel 016721, and Frame 0246.

The undersigned is an agent of Customer Number 20,995 and is authorized to act on behalf of the assignee as provided in the attached copy of the "Revocation and Power of Attorney." All correspondence is to be directed to Customer No. 20,995.

Respectfully submitted,

KNOBBE, MARTENS, OLSON & BEAR, LLP

Dated: (/22/ 2007

By: E. D. D.

Eric M. Nelson Registration No. 43,829

Attorney of Record Customer No. 20,995

(619) 235-8550

REVOCATION AND GENERAL POWER OF ATTORNEY

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

The undersigned is an empowered representative of the Assignee and hereby appoints the registrants of Knobbe, Martens, Olson & Bear, LLP, Customer No. 20,995, as attorneys and agents to represent the Assignee before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned to the Assignee according to the USPTO assignment records or assignment documents supplied with an accompanying Statement Under 37 CFR § 3.73(b). This appointment is to be to the exclusion of the inventor(s) and his attorney(s) in accordance with the provisions of 37 CFR § 3.71.

Submission of this paper in connection with any matter of the below named assignee, together with a statement under 37 CFR 3.73(b), shall serve to revoke any previous powers of attorney in that matter.

A Statement Under 37 CFR § 3.73(b), signed by a registrant of Knobbe, Martens, Olson & Bear, LLP, is attached setting forth a full chain of title for the subject application owned by the Assignee named below.

Please recognize or change the correspondence address for the application identified in the attached Statement to Customer No. 20,995.

By:

Strighti Cardus

Date: May . 21 2007

Title: General Manager

Assignee: The Yokohama Rubber Co., Ltd. Address: 36-11, Shimbashi 5-chome, Minato-ku

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Tokyo 105-8685, Japan